

Industry Circular



Internal Revenue Service

Alcohol, Tobacco, and Firearms Division
Washington, D.C. 20224

Industry Circular No. 70-13

April 3, 1970

FILING OF EXPORT FORMS COVERING DIRECT EXPORTATIONS

Proprietors of distilled spirits plants,
bonded wine cellars, and breweries,
wholesale liquor dealers, and
others concerned:

The purpose of this circular is to call your attention to an announcement, that will be published in an early issue of the Internal Revenue Bulletin, which will read substantially as follows:

It has been brought to the attention of the Internal Revenue Service that some exporters of distilled spirits, wines, and beer are either unaware of or are ignoring the requirement that certain export forms be filed with Customs at least six hours prior to lading. The purpose of this announcement is to remind all exporters that 26 CFR 252.261 requires that where a shipment is for direct exportation, the exporter or his agent shall file two copies of the export form (Form 206, 1582, 1582-A, 1582-B, or 1689, as applicable) with the director of customs of the port of exportation at least six hours prior to lading. This six-hour period is intended to allow sufficient time for preparation and processing of the export forms by customs officers.

When export forms are not timely filed by exporters, certification of exportation by customs officers is delayed. Such delay may ultimately result in the exporter expending otherwise unnecessary time in documenting exportation.

Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

Harold A. Serr, Director
Alcohol, Tobacco and Firearms Division